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# guide notes

Government  
Publications

## Motor Fuels and Tobacco Tax Branch

### Gasoline Tax Refund Rulings

#### II REFUND OF TAX ON GASOLINE USED IN RENTAL EQUIPMENT

**Ruling:**

A company renting out unlicensed equipment and supplying the gasoline only in the fuel tank at the time of rental or throughout the rental period, may claim a tax refund on such gasoline, provided that customers are not charged for the gasoline.

Refund claims must comply with the Act's time limits for filing (three years from date of payment of tax), and the requirements dealing with submission of purchase invoices and the maintenance of fuel records.

Records must be retained by claimants for five years for audit purposes.



Ontario

Ministry  
of  
Revenue

Robert F. Nixon  
Minister  
T.M. Russell  
Deputy Minister



